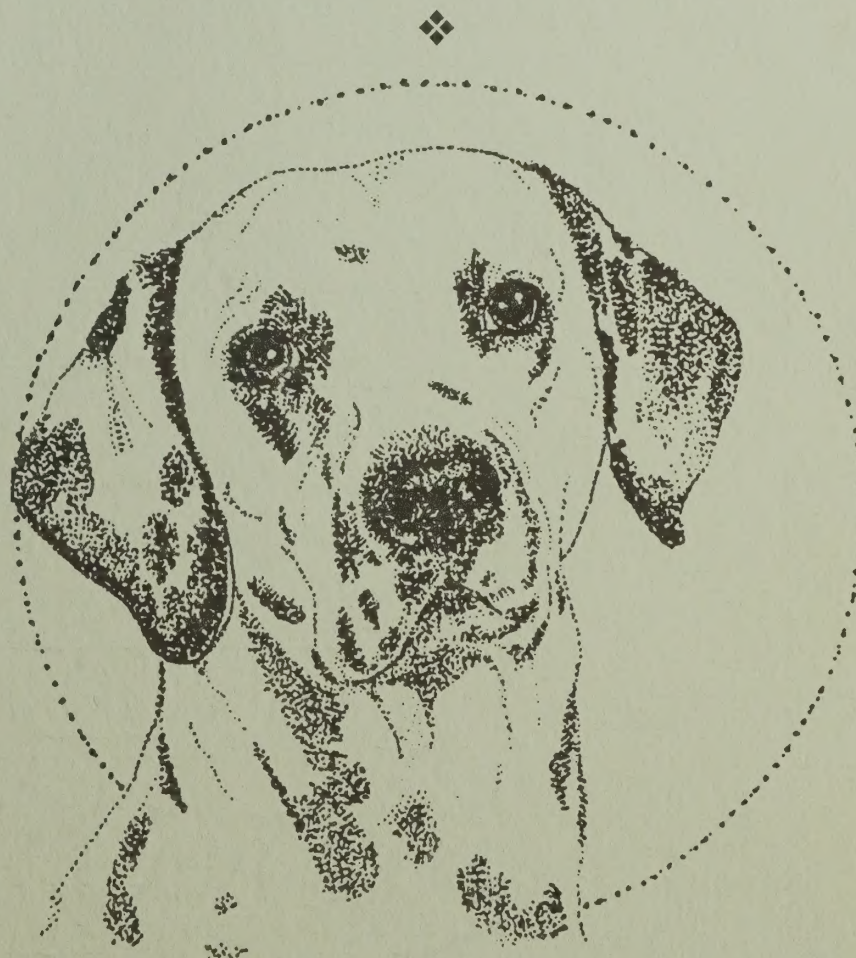


1992

105th Annual General Meeting

HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS



Dalmatian

Jean Thompson
1988

Hamilton Convention Centre

Albion "A"

April 27, 1992

7:30 p.m.

URBAN MUNICIPAL

JUL 28 1992

GOVERNMENT DOCUMENTS

ACKNOWLEDGEMENT

In this 105th Annual Report of the Hamilton Society for the Prevention of Cruelty to Animals, we are proud to feature the fine illustrations of our friend and supporter Joan Van Doornick Thompson.



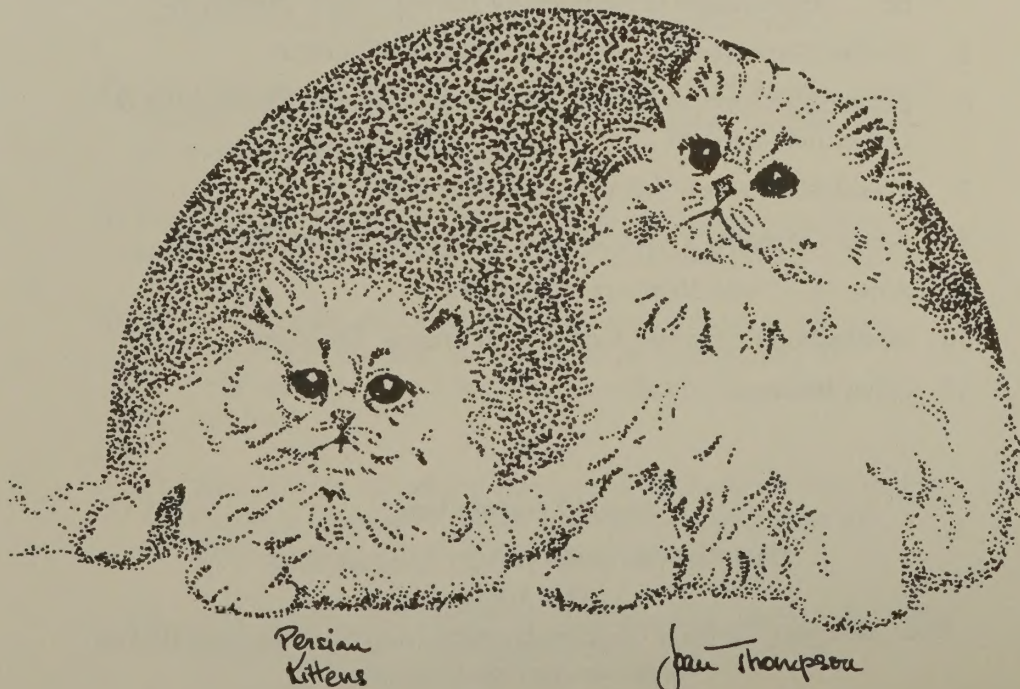
THE HAMILTON SOCIETY FOR
THE PREVENTION OF CRUELTY TO ANIMALS

NOTICE OF ANNUAL GENERAL MEETING OF MEMBERS

Take notice that the Annual General Meeting of members of the Hamilton Society for the Prevention of Cruelty to Animals will be held at the Hamilton Convention Centre, 115 King Street West, Hamilton, Ontario on Monday, the 27th day of April, 1992 at 7:30 p.m. Hamilton time, for the purpose of:

- 1) Receiving the Annual Report and Financial Statements for the period ended December 31, 1991; the Report of the Auditors; electing directors; appointing auditors and authorizing the directors to fix their remuneration;
- 2) To approve and confirm all acts and proceedings of the directors and officers since the 15th day of April, 1991, referred to in the minutes of the directors, which minutes and relevant documents are available at the head office of the Society at 658 Parkdale Avenue North, Hamilton, for inspection by any member in usual business hours;
- 3) To transact such other business as may properly come before the meeting.

Dated at the City of Hamilton on the 2nd day of March, 1992



105th ANNUAL GENERAL MEETING

Hamilton Society for the Prevention of Cruelty to Animals

Hamilton Convention Centre
Albion "A"
April 27, 1992
7:30 p.m.

AGENDA

1. Declaration of a duly constituted meeting and call to order.
2. Reading and approval of minutes of the 104th Annual General Meeting of The Hamilton Society for the Prevention of Cruelty to Animals - April 15, 1991.
3. Motion to confirm and approve business transacted since April 15, 1991 - Motion #1.
4. Finance Committee Report - Marilyn Hawkrigg, Secretary Treasurer
 - i) Treasurer's Report
 - ii) Auditor's Report and Financial Statement for the period ended December 31, 1991.
 - iii) Appointment of Auditors for the year 1992 - Motion #2
5. Shelter Committee Report - Larry Belbeck, Chairman
6. Community Services Report - Mike Field, Manager, Fundraising & Community Services
7. President's Report - John Hedden, President
8. General Manager's Report - Cam Stableford, General Manager
9. Approval of New Members - Motion #3.
10. Nomination Committee Report - Jon Francis, Chairman
11. Other Business

Guest Presentation:

"The Far Side of the Human - Animal Bond"

Phil Arkow

Education and Publicity Director, Humane Society, Pikes Peak Region
Colorado Springs, Colorado

HAMILTON SPCA ANNUAL GENERAL MEETING —1990 ANNUAL REPORT

Date of Meeting: April 15, 1991

Place of Meeting: Hamilton Convention Centre

Time of Meeting: 7:30 p.m.

BOARD MEMBER ATTENDANCE

(R) indicates regrets

Owen Boris
Alderman Terry Cooke
Alex German
Marilyn Hawkrigg (R)
Edna Whitbread
Larry Belbeck
Dudley Collins
Jon Francis
Lorne Haist
John Hedden
Barbara Watson
Betty White
Joseph Sams

- 1) John Hedden declared a duly constituted meeting, a quorum of members being present, and called the meeting to order.
- 2) Cam Stableford read the minutes of the 103rd Annual General Meeting of April 15, 1990, and moved adoption of the minutes. Seconded by Mr. German. Carried
- 3) John Hedden read Motion #1 to confirm and approve business transacted since April 15, 1990. Seconded by Barbara Watson. Carried.
- 4)
 - i) John Hedden delivered the Treasurer's Report, in Marilyn Hawkrigg's absence, the affairs of the organization for 1990, and moved its adoption. Seconded by Owen Boris. Carried.
 - ii) John Hedden moved the adoption of the Auditor's Report and Financial Statements for the period ended December 31, 1990. Seconded by Dudley Collins. Carried.
 - iii) John Hedden read Motion #2 for the appointment of Auditors of record for 1990. Seconded by Betty White. Carried

- 5) Larry Balbeck delivered the Report of the Shelter Committee. John Hedden moved the adoption of the report. Seconded by Betty White. Carried.
- 6) Mike Field delivered the Community Services Report. John Hedden moved the adoption of the report. Seconded by Lorne Haist. Carried.
- 7) John Hedden delivered the President's Report on the activities of the Society in 1990, moving the adoption of the report. Seconded by Jon Francis. Carried.
- 8) Cam Stableford delivered the General Manager's Report, John Hedden moved the adoption of the report. Seconded by Barbara Watson. Carried.
- 9) Cam Stableford read Motion #3 for the approval of New Members. John Hedden moved its adoption. Seconded by Larry Belbeck. Carried.
- 10) Jon Francis gave the report of the Nominating Committee, moving its adoption. Seconded by Owen Boris.
- 11) John Hedden called upon Betty White who, on behalf of the Board of Directors, presented the Jean Rumney Memorial Award to: Mr. Sid Sandler, in recognition of his dedication to the welfare of animals.
- 12) John Hedden moved that Miss Betty White be elected an Honourary Life Member of the Society, in recognition of her long and meritorious service to the Society. Seconded by Edna Whitbread. Carried.

There being no further business to attend, the business portion of the meeting was adjourned at 8:50 p.m.

The business portion of the meeting was followed by a presentation and demonstration by Mr. Paul Cipparone, of the Wellington Country School for Dogs.

Jon Francis extended the appreciation of the Board of Directors and all those present to Paul Cipparone for the informative presentation.

The 104th Annual General Meeting was adjourned at 9:30 p.m.

MOTION #1

"Be it resolved that all contracts, by-laws, proceedings and appointments, elections and payments, enacted, made and taken by the directors and Officers of the Society since the last meeting of members held on April 9, 1990, referred to in the minutes of the meeting of the Board of Directors of the Society, be and the same are, hereby approved and confirmed."

MOTION #2

Be it moved that...

The Accounting Firm of Taylor, Leibow, Chartered Accountants, be appointed as Auditors for the year 1992.

MOTION #3

Be it moved that...

The following individuals, which have been approved for acceptance by the Board of Directors, now be admitted to Membership in The Hamilton Society for the Prevention of Cruelty to Animals.

Don Ward
Dundas

Pat Thiessen
Hamilton

Kevin Hikida
Hamilton

Gary Frost
Hamilton

Angela Vida
Stoney Creek

Diane Brown
Hamilton

Lorna Somers
Waterdown

REPORT OF THE HSPCA NOMINATING COMMITTEE

The 1992 Nominating Committee, consisting of Mr. John Hedden, Dr. Dudley Collins and Dr. Jon Francis, Chairman are pleased to present the following slate of Officers and Directors for 1992/93. All of the nominees have agreed to serve if elected.

Nominated for a One Year Appointment

Dr. Larry Belbeck	Mr. Owen Boris
Dr. Dudley Collins	Alderman Terry Cooke
Dr. Jon Francis	Mr. Alex German
Mr. Lorne Haist	Mrs. Marilyn J. Hawkrigg
Mr. John Hedden	Mrs. Barbara Watson
Miss Edna Whitbread	Miss Betty White
	Mr. Joseph Sams

Officers Nominated to the Board of Directors are:

President	Mr. John Hedden
Vice-President	Mrs. Barbara Watson
Secretary/Treasurer	Mrs. Marilyn J. Hawkrigg

Representative Posts

Representative to the Ontario Humane Society
Dr. Larry Belbeck

Representative to the Canadian Federation of Humane Society
Dr. Larry Belbeck

Honourary Post

Honourary Patron
The Honourable Lincoln Alexander

Honourary President
His Worship Mayor Bob Morrow

This Report is Respectfully Submitted. We recommend the election and appointment of the nominees.

Jon Francis, DVM
Chairman

President's Report

John Hedden, President

1991 was a year of progress in all areas of endeavour for the Hamilton SPCA, and we are particularly delighted with our progress towards our goal of a new shelter.

For those of you who regularly attend our annual meetings, you will recall that a new shelter is commonly a subject of discussion, or simply a subject of fantasy as we ponder the prospects of "one-day" having this new shelter that we all dream about.

I am pleased to inform you that this project is now fully in focus, and all of the elements necessary to bring it to fruition are in process.

The Regional Municipality of Hamilton Wentworth has granted to the Hamilton SPCA a building site of 3.2 acres. The site is on Dartnall Road just south of Rymal Road. Located at the far south end of the road, four lots have been combined to make a single site. We will be bounded by a conservation strip of land to the East, and a Hydro easement to the south. If you're driving by on Rymal Road, look for the sign that says..."FUTURE SITE OF THE HAMILTON SPCA".

The Firm of Parkin Architects Limited have been appointed for the project. We have had an excellent working relationship with this firm in the Master Planning stages of the project, and we are now proceeding with them through to the actual design of the building and will shortly be examining a number of alternative design concepts before we arrive at a final design.



For several months now we have been working with the firm of Gordon L. Goldie Limited in the planning and structuring of our Capital Campaign to raise the necessary funding for the project. We are fortunate in that the City of Hamilton has agreed to match our Private Sector fund raising efforts to a maximum of \$3.5 Million. Our Campaign will be publicly announced in September of this year, but already we have made substantial progress towards meeting our goal. An exceptional fund raising leadership team has been assembled, and we are indeed privileged to have the Honourable Lincoln Alexander as our "Honourary Patron", Mr. Paul Hanover as our "Honourary Chairman", and Mr. Bernie Faloney as our "Campaign Chairman".

Our entire Campaign Leadership Organization is detailed in this report for your review. A glance will confirm that the most respected pillars of our Community have wholeheartedly put themselves behind this most important fund raising effort. This is not only gratifying, but also serves as a confirmation of our mission as a Society and the importance of our work to members of the Community.

In summary, this has been an extremely rewarding year in my tenure as President of the Hamilton SPCA, and our progress towards a new shelter, and in the many other important aspects of the work we do, gives us good reason to be optimistic and excited about the years ahead.

Capital Campaign

The Honourable Lincoln Alexander

Honorary Patron

Paul Hanover

Honorary Chairman

Roger Couldrey

Honorary Treasurer

Bernie Faloney

Campaign Chairman

Terry Gates

Chairman, Major Gifts

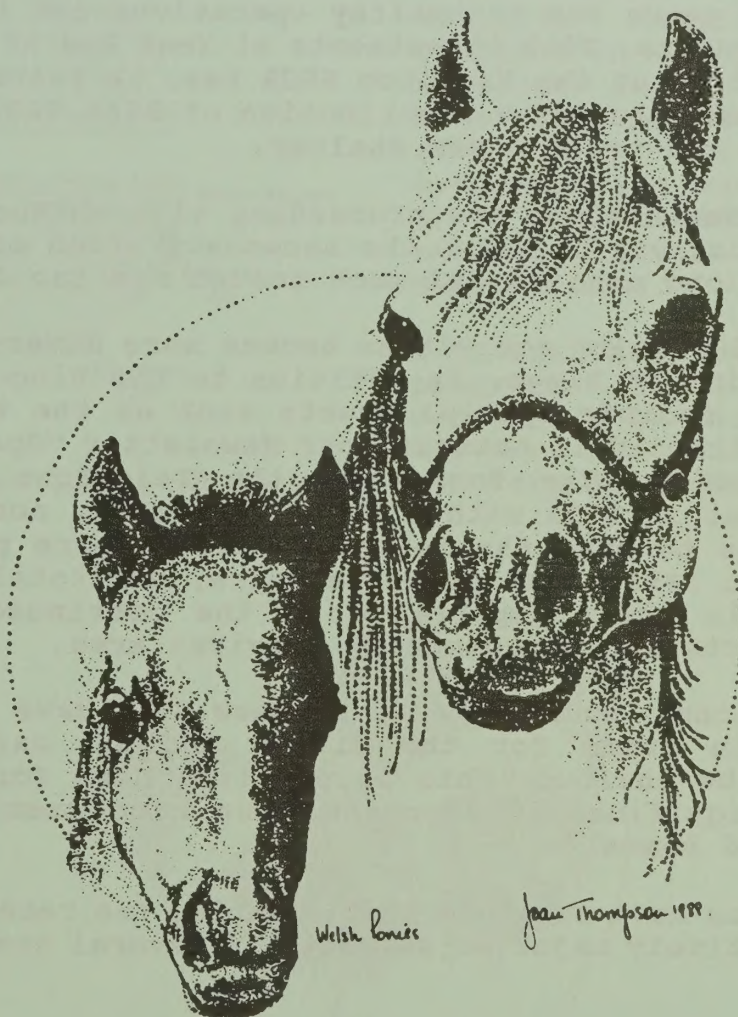
Ruth Murray

Chairman, Personal Gifts

John Hedden

Chairman, SPCA Family

In closing, I wish to thank all the members of the Hamilton SPCA Board of Directors for their exemplary contribution to the Society this year through their continued devotion and hard work. In addition, I would like to thank our Staff for their constant and professional work at the Shelter, and our General Manager, Cam Stableford.



Treasurer's Report

Marilyn Hawkrigg, Secretary-Treasurer

We are extremely pleased to report a modest operating profit, for the 1991 Operating Year, of approximately \$30,000. This is the first year in many, many years that we have been able to report a profit.

Cash and Investment reserves have been gradually building during the last seven years due to healthy operations and the receipt of a number of Bequests. With investments at Year End of \$628,000, the Board of Directors of the Hamilton SPCA has, in recent months made the initial commitment of a contribution of \$500,000, as the start of our fund to construct a New Shelter.

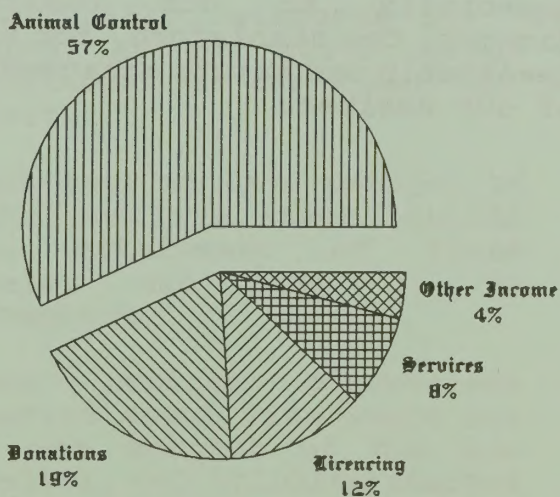
Plans for the New Shelter are proceeding with enthusiasm, and our campaign is under way to raise the necessary seven million dollars to build this long awaited and much needed new facility.

Our normal fund raising activities became more diversified in 1991 with the addition of Bingo. In addition to the Bingo, our ongoing activities now include special events such as the Wiggle-Waggle-Walk-A-Thon, Direct Mail Letters, our Newsletter "Speaks", and the Telephone Campaign. The format of the Telephone Campaign was revised somewhat in 1991 with a staff reduction, accompanied by a change in focus to make the Telephone effort more productive. As was the case in 1991, like previous years, our total fund raising efforts grew in their importance to the continued survival of expanding efforts in the Community Services area.

Through additional fund raising success, we have been able to isolate certain funds for the direct medical care of animals adopted from the shelter. This is positive news for adoptive pet owners, and significantly increases our care commitment to the animals we find homes for.

While operations have remained stable during the recession, we have undergone relatively major adjustments in several areas in order to

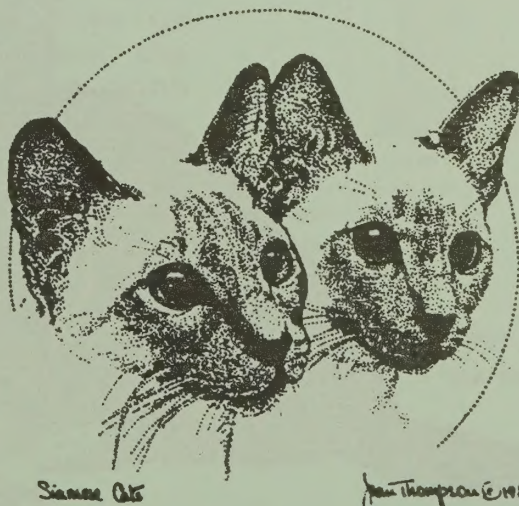
Where Money Came From 1991



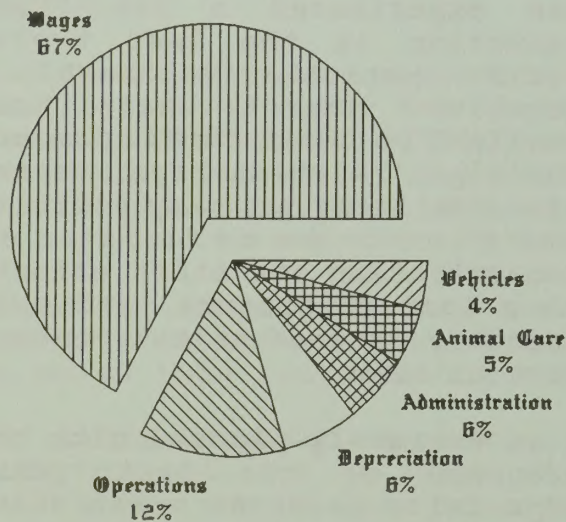
survive. Perhaps as a natural evolution of Community growth, a number of area Municipalities have opted to provide Animal Control Services independently of the Humane Society. To compensate for anticipated revenue losses, the operation has experienced a 20% Staff reduction in the last twelve month period. Although a negative impact has been realized on total funding in our Municipal relationships, we are also realizing the many positive service benefits of concentrating our staff efforts on a less cumbersome, and more narrowly defined Animal Control Service area.

I am extremely pleased with the progress of the last year, especially in those areas which service the direct needs of

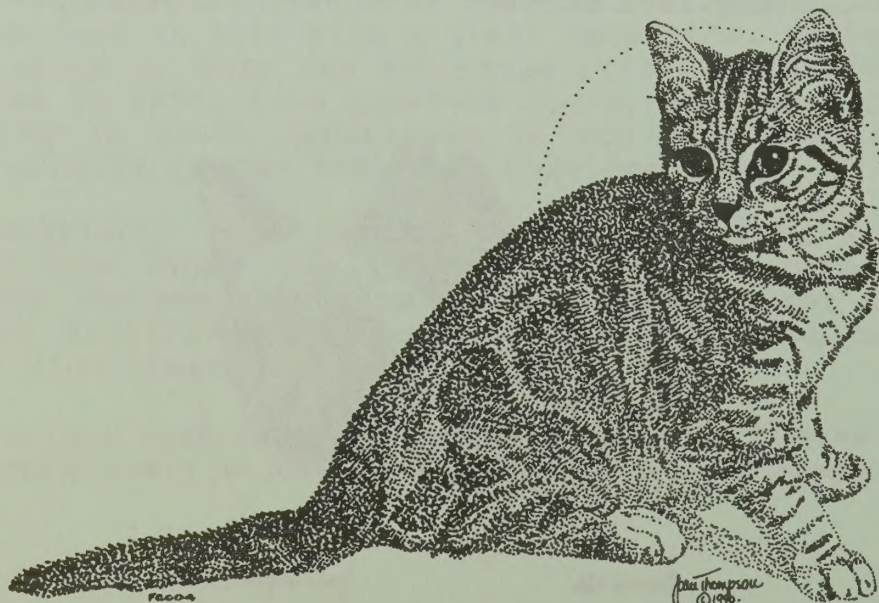
animals. We can all look forward to a very exciting 1992.



How Money Was Spent 1991



I wish to add my personal thanks to all SPCA Staff Members and to Nancy Aylwin in Accounting, Mike Field in Community Services, and Bob Morrison, our Manager of Operations for their continued efforts and co-operation; and especially to our General Manager, Cam Stableford, for his leadership and astute management of our shelter.



General Manager's Report

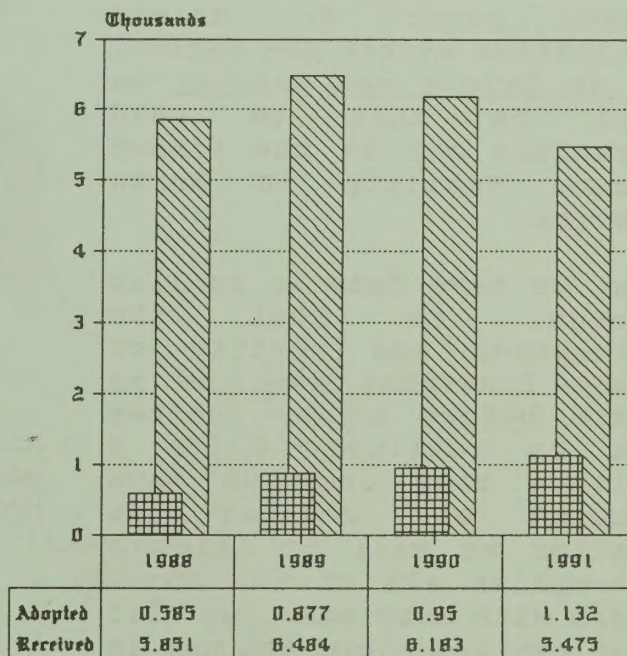
Cam Stableford, General Manager

Our Society has three simple goals at hand. The first and foremost is to improve our services and care for animals. The second is to continue the expansion of Community Service programs which continually reinforce the value of the human-animal bond. The third, as you might guess, which will assist greatly in the attainment of the first two goals, is the construction of a New Shelter.

Each year we have managed to take positive steps towards the attainment of these goals, and 1991 is no exception.

When serious discussions started about five years ago on the subject of the new shelter, our thinking started expanding (almost exploding at times) in many different directions. The planning for a new shelter is not just a means to an end. It has been the fuel behind new ways of thinking. It has become the embodiment of "what we want to become" in terms of our care of animals and our relationship to the Community we serve. The "New Shelter" really represents the utmost potential of what we wish to become as an organization, and accordingly we have commenced the growth necessary to fit this

Cats Received and Adopted



Adopted Received

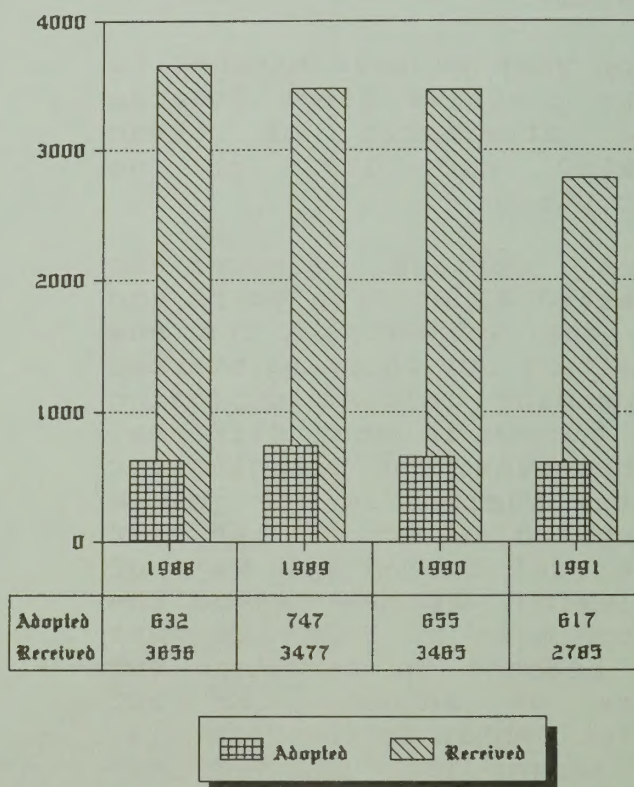
imaginary mold we have fashioned for ourselves. This is not a "building project". It is really a planned exercise in the realization of the potential of the Hamilton SPCA. It is an evolutionary process whereby we grow to fit the shoe.

Our needs justification for a new shelter could be recited roughly as follows. If we have a new shelter we can provide better care for animals. If we have a new shelter we will be able to attract and keep volunteers who can provide better care for adoption animals. If we have a new shelter we will be able to interest other animal related organizations in the work of the society, and be able to make the shelter a "focal point" for animal activities within the Region. If we have a new shelter we will be able to hold ourselves out as the finest Humane Facility in North America.

What we have come to realize though, is that the perception and reality of these functions must be in place before a new shelter can be realized. While I believe that once we have secured our coveted new shelter we will be able to accomplish all of the above tasks with more ease, we will also realize along the way is that the absence of an ideal facility doesn't really give an excuse to fall below aspirations.

Now that I've confused all readers thoroughly, let me state it another way. If we don't have a good volunteer program before we get a new shelter, having a new shelter will not magically produce

Dogs Received and Adopted



a well run volunteer program. Likewise, having a new shelter will not make people magically flock to us if they have not previously perceived the excellence of the work carried on. If it wasn't excellent before, it won't be excellent after.

So in fact, the prospects of a new shelter have dramatically altered our view of the world as we stretch to reach the potential we are capable of; an inspiration on the horizon shaping our daily activities.

Here are some examples of how we have taken steps in 1991 to further realize our potential.



- ◆ Volunteers became a major commitment in 1991, with the appointment of a full time Volunteer Coordinator under the direction of Mike Field. We had a two-fold purpose in making this move. One was to finally begin to harness the massive goodwill and potential available through volunteers, which can strengthen our organizations ability one hundred fold. The second was to bring together and coordinate the various volunteer requirements within the shelter, which range from Bingo, special events such as the Wiggle-Waggle-Walk-A-Thon, to the daily walking and care of Shelter pets.

We currently have approximately fifty active volunteers participating in various aspects of our work.

- ◆ Our Dog Obedience, while not a large program relative to many well known obedience schools, relies almost entirely on word of mouth and referrals from previous graduates. Obedience has become a service which members of the public are now accustomed to receiving through the Hamilton SPCA, and it has proven itself to be a credible product that has significant potential for expansion and further development. We are intensely proud of our obedience instructors.

- ◆ To achieve the goal of a new shelter means, more than ever before, that the Hamilton SPCA must be a "Community" organization, actively participating in the lives of our citizenry. Of economic necessity it has been necessary to significantly diversify our fund raising efforts. The ancillary benefit of this is that our name is brought to the public more often.

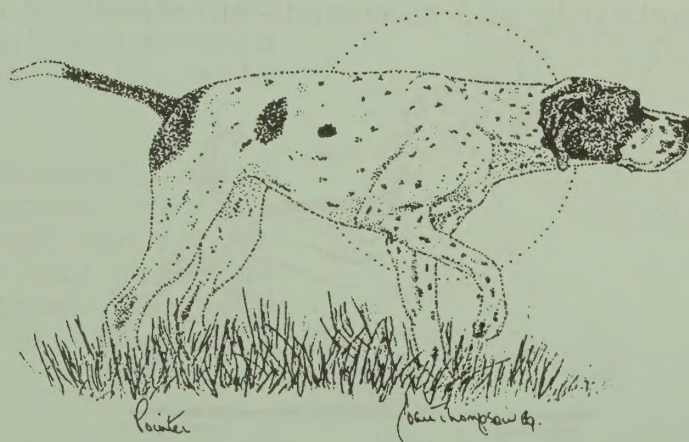
The other side of the community involvement coin is "Community Services" which involves the community directly in our work and shares the love we all have for animals. More services, more often, in more places, involving more and more members of the Community. Mike Field's report on Community Service activities clearly shows that we don't have to look too far, or wait too long to hear the name "Hamilton SPCA". At every turn we want

people to hear our name in a good light, and we are making great headway in this direction.

- ♦ The other spin-off of fund raising activities, specifically Bingo, is improved immediate care of Animals. All Bingo revenues are reserved for the provision of medical care of adoptive animals.
- ♦ The start up organization of the Capital Campaign for a new shelter has in itself provided valuable lessons and opportunities. In the first instance we are struck by the reaction of many of our Community leaders when exposed to our facility and work on a first hand basis. These individuals, like many members of the public are not fully aware of the full extent of our work. We are also struck by the immediate ability of individuals to completely commit themselves to our goals once they are cognizant of our work, our needs, and our conditions.

The Campaign, even in it's formative stages is providing opportunities to educate, to create awareness, and the opportunity to involve many individuals who can truly make a difference in the future of the organization.

In summary, I believe we are proceeding, and developing in a direction which will not only provide a new shelter in the years to come, but more importantly, through this process we will become a significantly improved Humane Society in every sense of the word !



Community Services Report

Mike Field, Manager, Community Services

Records are meant to be broken. However care has to be taken to avoid that the quality of the service being provided does not become affected. Last year saw your SPCA involved in more visitations then in any previous year. The high standards were not diminished. Because of the need for the dedication and full co-operation of all the Community Services Staff we were able to still provide a clear message of love, understanding and the importance of pet ownership responsibility during our Pet Therapy and Humane Education visits.

You will note that there is a decrease in Humane Education visits. Due to the increase in demands for services, Margaret Smith has taken on the Adoption feature on CHCH-TV. We have taken on Pet Therapy visitations to all the hospitals in Hamilton. Margaret has taken on these visitations as part of her duties. It should be pointed out that our staff and pets are so well respected we now visit the intensive care units at Henderson General Hospital.

Humane Education has been and always will be an important function of the shelter. We should always bear in mind that not only do we reach children and young adults in their schools, but also at many of the fairs, displays and other functions we participate in. Even though the student numbers are down this year, we could certainly add thousands more seen at special events.



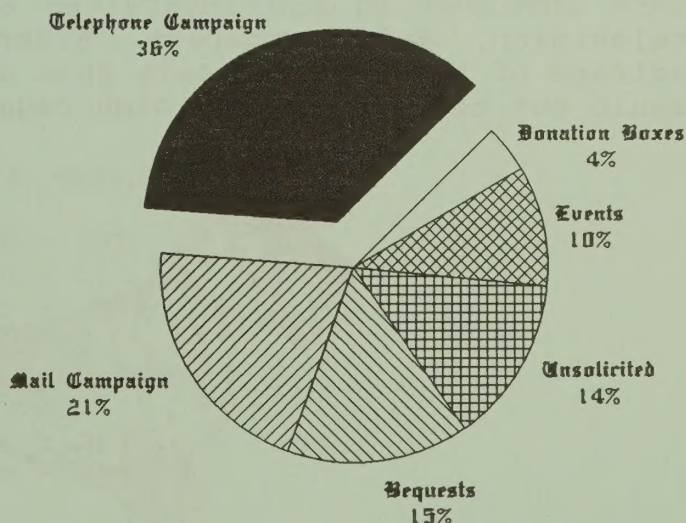
As you read the statistics at the end of this report you will see an increase in our Pet Therapy visitations. This marvellous program continues to grow under the guidance of Paul Meisel. Paul and his dedicated entourage of volunteers continue to bring the bundles of fur and never-ending wagging tails to thousands of shut-ins and hospitalized every year. Even during the dull dreary winter days the SPCA brings endless amounts of sunshine and warmth with our visits.

Special events play a major role in the operation of our shelter. From its inception in September of 1990, the Pedigree "WIGGLE-WAGGLE-WALK-A-THON" is now the major fundraising event run by the shelter. In two years it has generated close to \$80,000 for humane activities. It has also helped to enhance our visibility in the Community. Last year saw 3,000 pet lovers gather at Gage Park to walk their four-legged companion or to view the demonstrations and exhibits relating to pet care and comfort.

Our Pedigree "WIGGLE-WAGGLE-WALK-A-THON" has the support of some of Canada's and Hamilton's major corporations, they are to be thanked for the support provided to us. Thanks also goes to the local sponsorship who have made this walk second to none.

Dog Obedience still continues to grow. We put more dogs through our school last year than any previous year. Our school is fast becoming one of the most

**Donation Revenue Sources
1991**



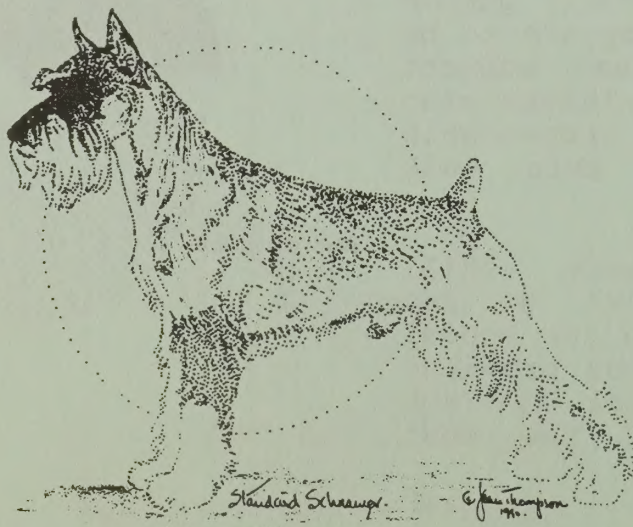
respected in the area. Referrals from course graduates adds to the success of the school.

With so many charitable organizations asking for support we find ourselves having to diversify our fundraising efforts. We have been sponsoring Bingo since early December and should raise approximately \$30,000 from the bi-weekly sessions by the year end.

In mid December applications for the sale of Nevada Tickets were filled out. If approved, we could realize an additional \$20,000 in revenue for the Shelter. The staff of Robin's Donuts have been supportive and will be the outlet for the sale of the Nevada Tickets.

A very special thank you goes out to the many volunteers that give of their time. Be it volunteering for Pet Therapy, Humane Education, socializing with the cats and dogs, assisting at special events or volunteering for Bingo, our heartfelt thank goes out to you and your efforts on our behalf.

Last year was what only could be described as a remarkable year as far as the local news media was concerned. By year end we were involved in 230 interviews and features on local radio , television, and newspapers. Without their concerns about the welfare of the unwanted pets that come into our care we certainly would not be held in such high regard.



PET THERAPY VISITATIONS

1991 - 241 visits	5955 patients and residents
1990 - 188 visits	4468 patients and residents
1989 - 168 visits	4016 patients and residents

HUMANE EDUCATION

1991 - 191 visits	6686 students
1990 - 300 visits	10220 students
1989 - 302 visits	10329 students

DISPLAYS - SPECIAL EVENTS

1991 - 95
1990 - 81
1989 - 88

MEDIA COVERAGE

Local Papers

1991 - 80
1990 - 76
1989 - 38

TV & Radio

1991 - 150
1990 - 123
1989 - 89

Dog Obedience

1991 - 297
1990 - 269

Shelter Committee Report

Larry Belbeck, Chairman

I would like to express sincere thanks to Members of the Committee, the Shelter Staff, the Board of Directors, and local Veterinarians for all their support. Each year we ask for suggestions from the public and we appreciate those we receive. More comments are always welcome.

Financially, times are challenging. We are constantly trying to bring better value and service to the consumer with funds available. This includes times we are open and services we provide. It also includes providing healthy animals and solving health problems which adopted animals may have. This we feel will be an incentive to adopt animals from the Shelter. In part, these programs are partially funded from Bingo revenue, thus returning to the community much of the money generated from this activity.

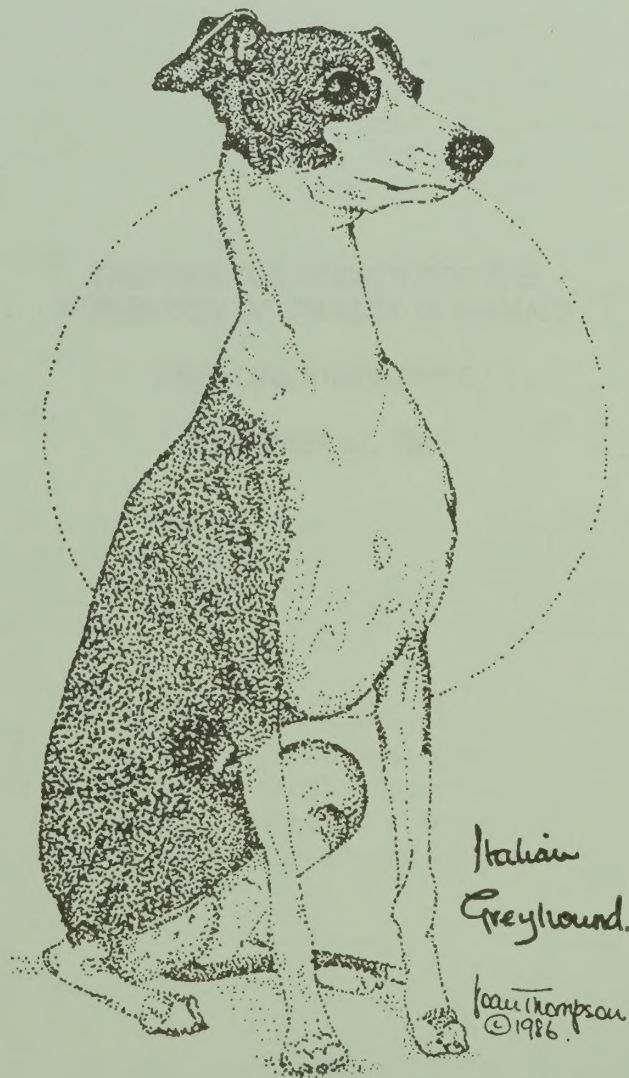
We are excited about the prospect of a new Shelter. Everyone is being consulted to get the best possible design that truly satisfies all of our needs. Maintenance programs are now predicated on leaving this building in five years while at the same time maintaining the highest possible standards that the existing building is capable of providing.

Examples include the rebuilding of the incinerator to keep it safe and functional for the next few years and the addition of interactive telephones. These telephones will allow greater access, reducing the number of busy signals encountered and time required to connect with the person or department. At the same time they will cost less in themselves as well as reduce operator and answering service costs. During off hours they will help prioritize calls to the answering service to place the greatest emphasis on those calls that are necessary.

Volunteers continue to play a large role in many of the programs. Their activities that enrich the daily lives of the animals in the shelter is tremendously important as well as the higher profile activities such as Dog washes and Walkathons.

In the legislative area we have struggled with the issues of Animals in Entertainment, Circuses and Breeding of Pets in a Residential setting. The system at present appears to control the above activities and maintain standards that are consistent with today's values. There are some people who desire either greater restriction or complete abolition of some or all of these activities. This view has not been shared by the majority and specific proposals in each of these areas has not become legislation.

The Committee has been active in generating policies that have been shared with both the Ontario Humane Society and The Canadian Federation of Humane Societies. Both of which we support and are members.



Italian
Greyhound.

Joan Thompson
©1986

THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

FINANCIAL STATEMENTS

DECEMBER 31, 1991



AUDITORS' REPORT

To the Directors of
The Hamilton Society for the
Prevention of Cruelty to Animals

We have audited the balance sheet of The Hamilton Society For The Prevention of Cruelty To Animals as at December 31, 1991 and the statements of operating surplus, capital bequest account, cat assistance account, capital campaign account, surplus and changes in cash resources for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Society derives part of its revenues from the general public in the form of donations and bequests which are not susceptible to complete audit verification. Accordingly, our verification of revenue from these sources was limited to accounting for the amounts recorded in the records of the Society.

In our opinion, except for the effect of adjustments, if any, had donations and bequests been susceptible to complete audit verification, these financial statements present fairly in all material respects the financial position of the Society as at December 31, 1991 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles.

Hamilton, Ontario

February 18, 1992

Taylor Leibow

CHARTERED ACCOUNTANTS

THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

BALANCE SHEET

DECEMBER 31, 1991

	ASSETS	1991	1990
CURRENT			
Cash		115,822	170,650
Short term investments		628,110	480,340
Accounts receivable		45,610	22,711
Inventories		3,265	3,562
Prepaid expenses		<u>16,835</u>	<u>14,775</u>
		809,642	692,038
FIXED (Note 3)		669,613	724,580
DEFERRED EXPENSES		<u>41,330</u>	<u>34,905</u>
		<u>\$1,520,585</u>	<u>\$1,451,523</u>
	LIABILITIES		
CURRENT			
Accounts payable		<u>85,878</u>	<u>91,359</u>
	SURPLUS		
OPERATING SURPLUS		47,751	18,106
CAPITAL SURPLUS		382,028	382,028
CAPITAL BEQUEST ACCOUNT		1,049,070	954,289
CAT ASSISTANCE ACCOUNT		-	5,741
CAPITAL CAMPAIGN ACCOUNT		<u>(44,142)</u>	<u>-</u>
		<u>1,434,707</u>	<u>1,360,164</u>
		<u>\$1,520,585</u>	<u>\$1,451,523</u>

(See accompanying Notes to Financial Statements)

THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

STATEMENT OF OPERATING SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>1991</u>	<u>1990</u>
BALANCE, BEGINNING OF YEAR	18,106	39,040
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>29,645</u>	<u>(20,934)</u>
BALANCE, END OF YEAR	<u>\$ 47,751</u>	<u>\$ 18,106</u>

(See accompanying Notes to Financial Statements)



THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

CAPITAL BEQUEST ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>1991</u>	<u>1990</u>
BALANCE, BEGINNING OF YEAR	954,289	774,969
BEQUESTS RECEIVED	63,759	120,973
INTEREST EARNED	<u>31,022</u>	<u>58,347</u>
BALANCE, END OF YEAR	<u>\$1,049,070</u>	<u>\$ 954,289</u>

(See accompanying Notes to Financial Statements)

THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

CAT ASSISTANCE ACCOUNT

FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>1991</u>	<u>1990</u>
BALANCE, BEGINNING OF YEAR	5,741	11,189
INCOME	3,392	6,500
EXPENSES	(9,133)	(11,948)
BALANCE, END OF YEAR	-	\$5,741
	<u> </u>	<u> </u>

(See accompanying Notes to Financial Statements)



THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

CAPITAL CAMPAIGN ACCOUNT

FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>1991</u>	<u>1990</u>
BALANCE, BEGINNING OF YEAR	-	-
DONATIONS	<u>800</u>	-
EXPENSES		
Consulting	35,814	-
Staffing	971	-
Communication	150	-
Office	<u>8,007</u>	-
	<u>44,942</u>	-
BALANCE, END OF YEAR	<u>\$(44,142)</u>	<u>\$ -</u>

(See accompanying Notes to Financial Statements)



THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

STATEMENT OF SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>1991</u>	<u>1990</u>
REVENUES		
Animal control contracts	1,074,815	1,057,735
Capital grant	47,310	45,129
Animal licencing	229,302	247,194
Animal services	153,407	165,515
Donations	363,584	397,205
Other income (Schedule 1)	<u>77,033</u>	<u>46,044</u>
	<u>1,945,451</u>	<u>1,958,822</u>
EXPENSES		
Wages and benefits	1,291,010	1,333,999
Vehicles	78,379	81,877
Animal care	90,098	75,622
Operating expenses (Schedule 1)	229,747	273,328
Administration expenses (Schedule 1)	106,094	88,575
Depreciation	<u>120,478</u>	<u>126,355</u>
	<u>1,915,806</u>	<u>1,979,756</u>
OPERATING SURPLUS (DEFICIENCY)	<u>\$ 29,645</u>	<u>\$ (20,934)</u>



THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

STATEMENT OF CHANGES IN CASH RESOURCES

FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>1991</u>	<u>1990</u>
OPERATING ACTIVITIES		
Operating surplus (deficit)	29,645	(20,934)
Items not involving cash		
Depreciation	120,478	126,355
Gain on sale of fixed assets	<u>(2,087)</u>	<u>(3,188)</u>
	148,036	102,233
Changes in non-cash working capital balances	<u>(30,143)</u>	<u>5,818</u>
Cash provided by operations	<u>117,893</u>	<u>108,051</u>
FINANCING ACTIVITIES		
Increase in capital bequests	94,781	179,320
Decrease in cat assistance account	(5,741)	(5,448)
Decrease in capital campaign account	<u>(44,142)</u>	<u>-</u>
	<u>44,898</u>	<u>173,872</u>
INVESTING ACTIVITIES		
Deferred expenses	(6,425)	(29,356)
Purchase of fixed assets	(66,644)	(56,116)
Proceeds from disposal of fixed assets	<u>3,220</u>	<u>5,150</u>
	<u>(69,849)</u>	<u>(80,322)</u>
INCREASE IN CASH AND EQUIVALENTS	92,942	201,601
CASH AND EQUIVALENTS, BEGINNING OF YEAR	<u>650,990</u>	<u>449,389</u>
CASH AND EQUIVALENTS, END OF YEAR	\$ 743,932	\$ 650,990
	<u> </u>	<u> </u>
REPRESENTED BY		
Cash	115,822	170,650
Short term investments	<u>628,110</u>	<u>480,340</u>
	\$ 743,932	\$ 650,990
	<u> </u>	<u> </u>

(See accompanying Notes to Financial Statements)

THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. SIGNIFICANT ACCOUNTING POLICIES

Inventories -

Inventories are valued at the lower of cost or net realizable value.

Fixed assets and depreciation -

Fixed assets are recorded at cost. Depreciation is computed using the following methods and rates which are designed to charge the cost of depreciable assets to income over their estimated useful lives:

Building	2.5% straight-line
Shelter equipment	10% straight-line
Motor vehicles	30% straight-line
Office equipment	10% straight-line
Computer equipment	30% straight-line
Computer software	30% straight-line

Deferred expenses -

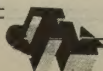
Deferred expenses arise from expenditures incurred for the proposed development of new facilities.

2. BASIS OF ACCOUNTING

The Society employs the accrual method of accounting except for donation pledges and bequests which are recorded on a cash basis.

3. FIXED ASSETS

	1991		1990	
	<u>Cost</u>	<u>Accumulated depreciation</u>	<u>Net book value</u>	<u>Net book value</u>
Land	5,000	-	5,000	5,000
Building	729,079	270,559	458,520	466,401
Shelter equipment	282,672	172,157	110,515	119,862
Motor vehicles	230,379	183,845	46,534	75,332
Office equipment	75,421	41,990	33,431	38,840
Computer equipment	43,133	30,287	12,846	14,916
Computer software	<u>11,174</u>	<u>8,407</u>	<u>2,767</u>	<u>4,229</u>
	<u>\$1,376,858</u>	<u>\$707,245</u>	<u>\$669,613</u>	<u>\$724,580</u>



THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1991

4. COMMITMENTS

At December 31, 1991, future payments in respect of operating leases were as follows:

1992	20,800
1993	20,800
1994	20,800
1995	10,000
1996	<u>600</u>
	\$73,000

At December 31, 1991 future payments in respect of a fund raising consulting contract are \$153,000 plus expenses not to exceed \$97,000 in 1992. The contract can be terminated by either party to the contract with two weeks notice.

5. COMPARATIVE INFORMATION

Certain financial information of the prior year has been re-stated in order to conform with the presentation adopted in the current reporting period.



THE HAMILTON SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS

SCHEDULE OF REVENUES AND EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>1991</u>	<u>1990</u>
OTHER INCOME		
Animal adoptions	35,196	36,220
Bad debt recoveries	2,634	2,897
Interest	33,032	-
Gain on sale of assets	2,087	3,188
Membership sales	<u>4,084</u>	<u>3,739</u>
	\$ 77,033	\$ 46,044
OPERATING EXPENSES		
Advertising	2,734	6,684
Answering service	8,137	7,413
Electricity	13,641	13,104
Heating	2,818	8,789
Incineration	22,689	36,211
Insurance	5,742	5,540
Laundry and dry cleaning	7,921	9,423
Miscellaneous	1,209	1,469
Postage	37,977	49,286
Printing	48,556	44,256
Radio	12,341	14,562
Realty taxes	17,033	15,941
Repairs and maintenance	17,637	29,566
Safety supplies	3,746	2,608
Telephone	20,785	20,552
Uniforms	<u>6,781</u>	<u>7,924</u>
	\$229,747	\$273,328
ADMINISTRATION EXPENSES		
Bad debts	5,768	9,577
Bank charges	5,965	6,276
Computer maintenance	4,433	215
Donations	1,500	20
Educational supplies	2,867	602
Equipment lenses	10,554	9,855
Memberships	5,432	4,817
Merchandise	10,891	3,894
Office supplies	2,095	-
Professional fees	12,996	14,560
Public relations	12,771	14,996
Publication & Subscriptions	1,711	1,163
SPCA meetings	5,845	3,107
Staff training	4,012	4,955
Travel	<u>19,254</u>	<u>14,538</u>
	\$106,094	\$ 88,575



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